

**IN THE UNITED STATES DISTRICT COURT  
FOR THE NORTHERN DISTRICT OF MISSISSIPPI  
DELTA DIVISION**

W. G. YATES & SONS CONSTRUCTION  
COMPANY,

Plaintiff/Counter-Defendant,

v.

No. 2:05 CV 125-D-B

JOE RICHARDSON, AS REPRESENTATIVE OF  
THE ESTATE OF RICHARD N. COOPER, WHITNEY SLADE,  
STEVAN HIMMELSTEIN, and SHERMAN MCGILL,

Defendants/Counter-Plaintiffs.

**ORDER DENYING MOTION TO QUASH**

**BEFORE THE COURT** are the Motion [doc. 157] of Joe Black, CPA, to Quash  
Subpoena and Plaintiff's Response [doc. 160] thereto.

Essentially, movant avers that he is without authority to produce the accounting records of his client, Millennium of Mississippi, LLC ("Millennium"), in response to a subpoena for such documents issued by this Court on behalf of plaintiff. Movant states that Millennium has been notified of the subpoena and has denied its consent to production of the information and granting a release to movant. Plaintiff responds that Millennium was directly involved in the financial transactions underlying this lawsuit and that the documents sought are highly relevant.

The Court finds no party has made an adequate showing of an interest which overrides plaintiff's interest in obtaining discovery of the information at issue. Therefore,

**IT IS ORDERED** that the motion to quash is **DENIED**; and Joe Black, CPA, shall comply with plaintiff's subpoena on or before September 11, 2007.

**THIS** 4th day of September, 2007.

/s/ Eugene M. Bogen  
**U. S. MAGISTRATE JUDGE**